



Form 8962, Premium Tax Credit

Schema Review

July 29, 2014 1:00PM EST

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Form 8962 "Premium Tax Credit" Part 1

Form **8962**Department of the Treasury
Internal Revenue Service

Premium Tax Credit (PTC)

- Attach to Form 1040, 1040A, or 1040NR.
- See separate instructions.

OMB No. 1545-0074

2014Attachment
Sequence No. 73

Name shown on your return

XXXX

Your social security number

XXX-XX-XXXX

Relief
(see instructions)

Part 1: Annual and Monthly Contribution Amount

1	Family Size: Enter the number of exemptions from Form 1040 or Form 1040A, line 6d, or Form 1040NR, line 7d .	1	1
2a	Modified AGI: Enter your modified AGI (see instructions)	2a	25,552
b	Enter total of your dependents' modified AGI (see instructions)		
3	Household Income: Add the amounts on lines 2a and 2b	3	25,552
4	Federal Poverty Line: Enter the federal poverty amount as determined by the family size on line 1 and the federal poverty table for your state of residence during the tax year (see instructions). Check the appropriate box for the federal poverty table used. a <input type="checkbox"/> Alaska b <input type="checkbox"/> Hawaii c <input checked="" type="checkbox"/> Other 48 states and DC	4	11,490
5	Household Income as a Percentage of Federal Poverty Line: Divide line 3 by line 4. Enter the result rounded to a whole percentage. (For example, for 1.542 enter the result as 154, for 1.549 enter as 155.) (See instructions for special rules.)	5	222 %
6	Is the result entered on line 5 less than or equal to 400%? (See instructions if the result is less than 100%.)		
<input type="checkbox"/> Yes. Continue to line 7.			
<input type="checkbox"/> No. You are not eligible to receive PTC. If you received advance payment of PTC, see the instructions for how to report your Excess Advance PTC Repayment amount.			
7	Applicable Figure: Using your line 5 percentage, locate your "applicable figure" on the table in the instructions . . .	7	.0707
8a	Annual Contribution for Health Care: Multiply line 3 by line 7	8a	1,807
b	Monthly Contribution for Health Care: Divide line 8a by 12. Round to whole dollar amount	8b	151



Form 8962 Part 1 schema 2014v1.0

```
<xsd:element name="IRS8962">
  <xsd:annotation>
    <xsd:documentation>IRS Form 8962</xsd:documentation>
  </xsd:annotation>
  <xsd:complexType>
    <xsd:complexContent>
      <xsd:extension base="IRS8962Type">
        <xsd:attributeGroup ref="DocumentAttributes">
          <xsd:annotation>
            <xsd:documentation>Common return document attributes</xsd:documentation>
          </xsd:annotation>
        </xsd:attributeGroup>
        <xsd:attribute name="documentName" type="xsd:string" fixed="IRS8962" />
        <xsd:attribute name="referenceDocumentId" type="IdListType">
          <xsd:annotation>
            <xsd:documentation>List of document ID's of forms, schedules, supporting info. etc.
              attached to this schedule</xsd:documentation>
          </xsd:annotation>
        </xsd:attribute>
        <xsd:attribute name="referenceDocumentName" type="StringType"
          fixed="GeneralDependencySmall GeneralDependencyMedium BinaryAttachment" />
        </xsd:extension>
      </xsd:complexContent>
    </xsd:complexType>
  </xsd:element>
  <xsd:complexType name="IRS8962Type">
    <xsd:annotation>
      <xsd:documentation>Content model for Form 8962</xsd:documentation>
    </xsd:annotation>
    <xsd:sequence>
      <!--
        Relief Indicator
      -->
      <xsd:element name="ReliefInd" type="CheckboxType" minOccurs="0">
        <xsd:annotation>
          <xsd:documentation>Relief Indicator</xsd:documentation>
          <LineNumber />
          <ELFFieldNumber />
        </xsd:documentation>
        </xsd:annotation>
      </xsd:element>
```



Form 8962 Part 1 schema

```
<xsd:element name = "TotalExemptionsCnt">
<xsd:annotation>
<xsd:documentation>
<Description>Family size</Description>
<LineNumber>1</LineNumber>
</xsd:documentation>
</xsd:annotation>
<xsd:simpleType>
<xsd:restriction base = "IntegerNNType">
<xsd:totalDigits value = "2" />
</xsd:restriction>
</xsd:simpleType>
</xsd:element>
- <!--
Modified AGI
-->
<xsd:element name = "ModifiedAGIAmt" type = "USAmtType">
<xsd:annotation>
<xsd:documentation>
<Description>Modified AGI</Description>
<LineNumber>2a</LineNumber>
</xsd:documentation>
</xsd:annotation>
</xsd:element>
- <!--
Dependent modified AGI
-->
<xsd:element name = "TotalDependentsModifiedAGIAmt" type = "USAmtType"
minOccurs = "0">
<xsd:annotation>
<xsd:documentation>
<Description>Dependent modified AGI</Description>
<LineNumber>2b</LineNumber>
</xsd:documentation>
</xsd:annotation>
</xsd:element>
- <!--
Household Income
-->
<xsd:element name = "HouseholdIncomeAmt" type = "USAmtType">
<xsd:annotation>
<xsd:documentation>
<Description>Household Income</Description>
<LineNumber>3</LineNumber>
</xsd:documentation>
</xsd:annotation>
</xsd:element>
```



Form 8962 Part 1 schema

```
<!--Federal Poverty Level -->
<xsd:element name="PovertyLevelAmt" type="USAMountType">
  <xsd:annotation>
    <xsd:documentation>
      <Description>Federal Poverty Level</Description>
      <LineNumber>4</LineNumber>
    </xsd:documentation>
  </xsd:annotation>
</xsd:element>
<!--Federal Poverty Table Locations Code -->
<xsd:element name="FederalPovertyTableLocCd">
  <xsd:annotation>
    <xsd:documentation>
      <Description>Federal Poverty Table Locations Code</Description>
      <LineNumber>4a-4c</LineNumber>
    </xsd:documentation>
  </xsd:annotation>
  <xsd:simpleType>
    <xsd:restriction base="TextType">
      <xsd:enumeration value="A"/>
      <xsd:enumeration value="B"/>
      <xsd:enumeration value="C"/>
      <!-- Alaska "A", Hawaii "B", Other 48 states and DC "C" -->
    </xsd:restriction>
  </xsd:simpleType>
</xsd:element>
```



2013 Poverty Guidelines for the contiguous states

2013 POVERTY GUIDELINES FOR THE 48 CONTIGUOUS STATES AND THE DISTRICT OF COLUMBIA

Persons in family/household	Poverty guideline
For families/households with more than 8 persons, add \$4,020 for each additional person.	
1	\$11,490
2	15,510
3	19,530
4	23,550
5	27,570
6	31,590
7	35,610
8	39,630



Form 8962 Part 1 schema

```
<xsd:element name="FederalPovertyLevelPct">
  <xsd:annotation>
    <xsd:documentation>
      <Description>Household Income as a Percentage of Federal Poverty Level</Description>
      <LineNumber>5</LineNumber>
    </xsd:documentation>
  </xsd:annotation>
  <xsd:simpleType>
    <xsd:restriction base="IntegerNNType">
      <xsd:totalDigits value="3"/>
    </xsd:restriction>
  </xsd:simpleType>
</xsd:element>
<!--Household Income Below PTC Threshold Indicator -->
<xsd:element name="HshldIncmBelowPTCThresholdInd" type="BooleanType" minOccurs="0">
  <xsd:annotation>
    <xsd:documentation>
      <Description>Household Income Below PTC Threshold Indicator</Description>
      <LineNumber>6</LineNumber>
    </xsd:documentation>
  </xsd:annotation>
</xsd:element>
<!--Applicable Figure -->
<xsd:element name="ApplicableFigureRt" minOccurs="0">
  <xsd:annotation>
    <xsd:documentation>
      <Description>Applicable Figure</Description>
      <LineNumber>7</LineNumber>
    </xsd:documentation>
  </xsd:annotation>
  <xsd:simpleType>
    <xsd:restriction base="RatioType">
      <xsd:totalDigits value="4"/>
      <xsd:fractionDigits value="4"/>
      <xsd:maxInclusive value=".9999"/>
    </xsd:restriction>
  </xsd:simpleType>
</xsd:element>
```



Form 8962 Part 1: “Table 2. Applicable Figure”

TIP If the amount on line 5 is less than 133, your applicable figure is .0200. If the amount on line 5 is between 300 through 400, your applicable figure is .09500.

IF Form 8962, line 5 is ...	ENTER on Form 8962, line 7 ...	IF Form 8962, line 5 is ...	ENTER on Form 8962, line 7 ...	IF Form 8962, line 5 is ...	ENTER on Form 8962, line 7 ...	IF Form 8962, line 5 is ...	ENTER on Form 8962, line 7 ...	IF Form 8962, line 5 is ...	ENTER on Form 8962, line 7 ...
less than 133	0.0200	166	0.0474	200	0.0630	234	0.0749	268	0.0857
133	0.0300	167	0.0478	201	0.0634	235	0.0753	269	0.0860
134	0.0306	168	0.0483	202	0.0637	236	0.0756	270	0.0863
135	0.0312	169	0.0487	203	0.0641	237	0.0760	271	0.0866
136	0.0318	170	0.0492	204	0.0644	238	0.0763	272	0.0869
137	0.0324	171	0.0497	205	0.0648	239	0.0767	273	0.0872
138	0.0329	172	0.0501	206	0.0651	240	0.0770	274	0.0875
139	0.0335	173	0.0506	207	0.0655	241	0.0774	275	0.0878
140	0.0341	174	0.0510	208	0.0658	242	0.0777	276	0.0880
141	0.0347	175	0.0515	209	0.0662	243	0.0781	277	0.0883
142	0.0353	176	0.0520	210	0.0665	244	0.0784	278	0.0886
143	0.0359	177	0.0524	211	0.0669	245	0.0788	279	0.0889
144	0.0365	178	0.0529	212	0.0672	246	0.0791	280	0.0892
145	0.0371	179	0.0533	213	0.0676	247	0.0795	281	0.0895
146	0.0376	180	0.0538	214	0.0679	248	0.0798	282	0.0898
147	0.0382	181	0.0543	215	0.0683	249	0.0802	283	0.0901
148	0.0388	182	0.0547	216	0.0686	250	0.0805	284	0.0904
149	0.0394	183	0.0552	217	0.0690	251	0.0808	285	0.0907
150	0.0400	184	0.0556	218	0.0693	252	0.0811	286	0.0909
151	0.0405	185	0.0561	219	0.0697	253	0.0814	287	0.0912
152	0.0409	186	0.0566	220	0.0700	254	0.0817	288	0.0915
153	0.0414	187	0.0570	221	0.0704	255	0.0820	289	0.0918
154	0.0418	188	0.0575	222	0.0707	256	0.0822	290	0.0921



Form 8962 Part 1

Form **8962**

Department of the Treasury
Internal Revenue Service

Premium Tax Credit (PTC)

- Attach to Form 1040, 1040A, or 1040NR.
- See separate instructions.

OMB No. 1545-0074

2014

Attachment
Sequence No. 73

Name shown on your return

XXXX

Your social security number

XXX-XX-XXXX

Relief
(see instructions)

Part 1: Annual and Monthly Contribution Amount

1	Family Size: Enter the number of exemptions from Form 1040 or Form 1040A, line 6d, or Form 1040NR, line 7d	1	1
2a	Modified AGI: Enter your modified AGI (see instructions)	2a	25,552
b	Enter total of your dependents' modified AGI (see instructions)	2b	0
3	Household Income: Add the amounts on lines 2a and 2b	3	25,552
4	Federal Poverty Line: Enter the federal poverty amount as determined by the family size on line 1 and the federal poverty table for your state of residence during the tax year (see instructions). Check the appropriate box for the federal poverty table used.	a <input type="checkbox"/> Alaska b <input type="checkbox"/> Hawaii c <input checked="" type="checkbox"/> Other 48 states and DC	11,490
5	Household Income as a Percentage of Federal Poverty Line: Divide line 3 by line 4. Enter the result rounded to a whole percentage. (For example, for 1.542 enter the result as 154, for 1.549 enter as 155.) (See instructions for special rules.)	5	222 %
6	Is the result entered on line 5 less than or equal to 400%? (See instructions if the result is less than 100%.)		
	<input type="checkbox"/> Yes. Continue to line 7.		
	<input type="checkbox"/> No. You are not eligible to receive PTC. If you received advance payment of PTC, see the instructions for how to report your Excess Advance PTC Repayment amount.		
7	Applicable Figure: Using your line 5 percentage, locate your "applicable figure" on the table in the instructions . . .	7	.0707
8a	Annual Contribution for Health Care: Multiply line 3 by line 7	8a	1,807
b	Monthly Contribution for Health Care: Divide line 8a by 12. Round to whole dollar amount	8b	151



Form 8962 Part 1 schema

```
<!--Annual Contribution for Health Care -->
<xsd:element name="AnnualContributionAmt" type="USAMountType" minOccurs="0">
  <xsd:annotation>
    <xsd:documentation>
      <Description>Annual Contribution for Health Care</Description>
      <LineNumber>8a</LineNumber>
    </xsd:documentation>
  </xsd:annotation>
</xsd:element>
<!--Monthly Contribution for Health Care -->
<xsd:element name="MonthlyContriHealthCareCvrAmt" type="USAMountType" minOccurs="0">
  <xsd:annotation>
    <xsd:documentation>
      <Description>Monthly Contribution for Health Care</Description>
      <LineNumber>8b</LineNumber>
    </xsd:documentation>
  </xsd:annotation>
</xsd:element>
```



Form 8962 Part 2

Part 2: Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

- 9 Did you share a policy with another taxpayer or get married during the year and want to use the alternative calculation? (see instructions)
 Yes. Skip to Part 4, Shared Policy Allocation, or Part 5, Alternative Calculation for Year of Marriage. No. Continue to line 10.
- 10 Do all Forms 1095-A for your tax household include coverage for January through December with no changes in monthly amounts shown on lines 21–32, columns A and B?
 Yes. Continue to line 11. Compute your annual PTC. Skip lines 12–23 No. Continue to lines 12–23. Compute your monthly PTC and continue to line 24.

Annual Calculation	A. Premium Amount (Form(s) 1095-A, line 33A)	B. Annual Premium Amount of SLCSP (Form(s) 1095-A, line 33B)	C. Annual Contribution Amount (Line 8a)	D. Annual Maximum Premium Assistance (Subtract C from B)	E. Annual Premium Tax Credit Allowed (Smaller of A or D)	F. Annual Advance Payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals						
Monthly Calculation	A. Monthly Premium Amount (Form(s) 1095-A, lines 21–32, column A)	B. Monthly Premium Amount of SLCSP (Form(s) 1095-A, lines 21–32, column B)	C. Monthly Contribution Amount (Amount from line 8b or alternative marriage monthly contribution)	D. Monthly Maximum Premium Assistance (Subtract C from B)	E. Monthly Premium Tax Credit Allowed (Smaller of A or D)	F. Monthly Advance Payment of PTC (Form(s) 1095-A, lines 21–32, column C)
12 January						
13 February						
14 March						
15 April						
16 May						
17 June						
18 July						
19 August						
20 September						
21 October						
22 November						
23 December						
24 Total Premium Tax Credit: Enter the amount from line 11E or add lines 12E through 23E and enter the total here .					24	
25 Advance Payment of PTC: Enter the amount from line 11F or add lines 12F through 23F and enter the total here .					25	
26 Net Premium Tax Credit: If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Form 1040, line 69; Form 1040A, line 45; or Form 1040NR, line 65. If you elected the alternative calculation for marriage, enter zero. If line 24 equals line 25, enter zero. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27 .					26	



Form 1095-A

Form 1095-A

Department of the Treasury
Internal Revenue Service

Affordable Insurance Marketplace Statement

► Information about Form 1095-A and its separate instructions
is at www.irs.gov/form1095a.

CORRECTED

07-15

OMB No. 1305-XXXX

2014

Part I Recipient Information

1 Marketplace identifier	2 Marketplace-assigned policy number	3 Policy issuer's name
4 Recipient's name	5 Recipient's SSN	6 Recipient's date of birth
7 Recipient's spouse's name	8 Recipient's spouse's SSN	9 Recipient's spouse's date of birth
10 Policy start date	11 Policy termination date	12 Street address (including room or suite no.)
13 City or town	14 State or province	15 Country and ZIP or foreign postal code

Part II Coverage Household

A. Covered Individual Name	B. Covered Individual SSN	C. Covered Individual Date of Birth	D. Covered Individual Start Date	E. Covered Individual Termination Date
16				
17				
18				
19				
20				

Part III Household Information

Month	A. Monthly Premium Amount	B. Monthly Premium of Second Lowest Cost Silver Plan (SLCSP) Amount	C. Monthly Advance Payment of Premium Tax Credit
21 January			
22 February			
23 March			
24 April			
25 May			
26 June			
27 July			
28 August			
29 September			
30 October			
31 November			
32 December			
33 Annual Totals			

For Paperwork Reduction Act Notice, see separate Instructions.

Cat. No. 60703D

Form 1095-A (2014)



Form 8962 Part 2 schema

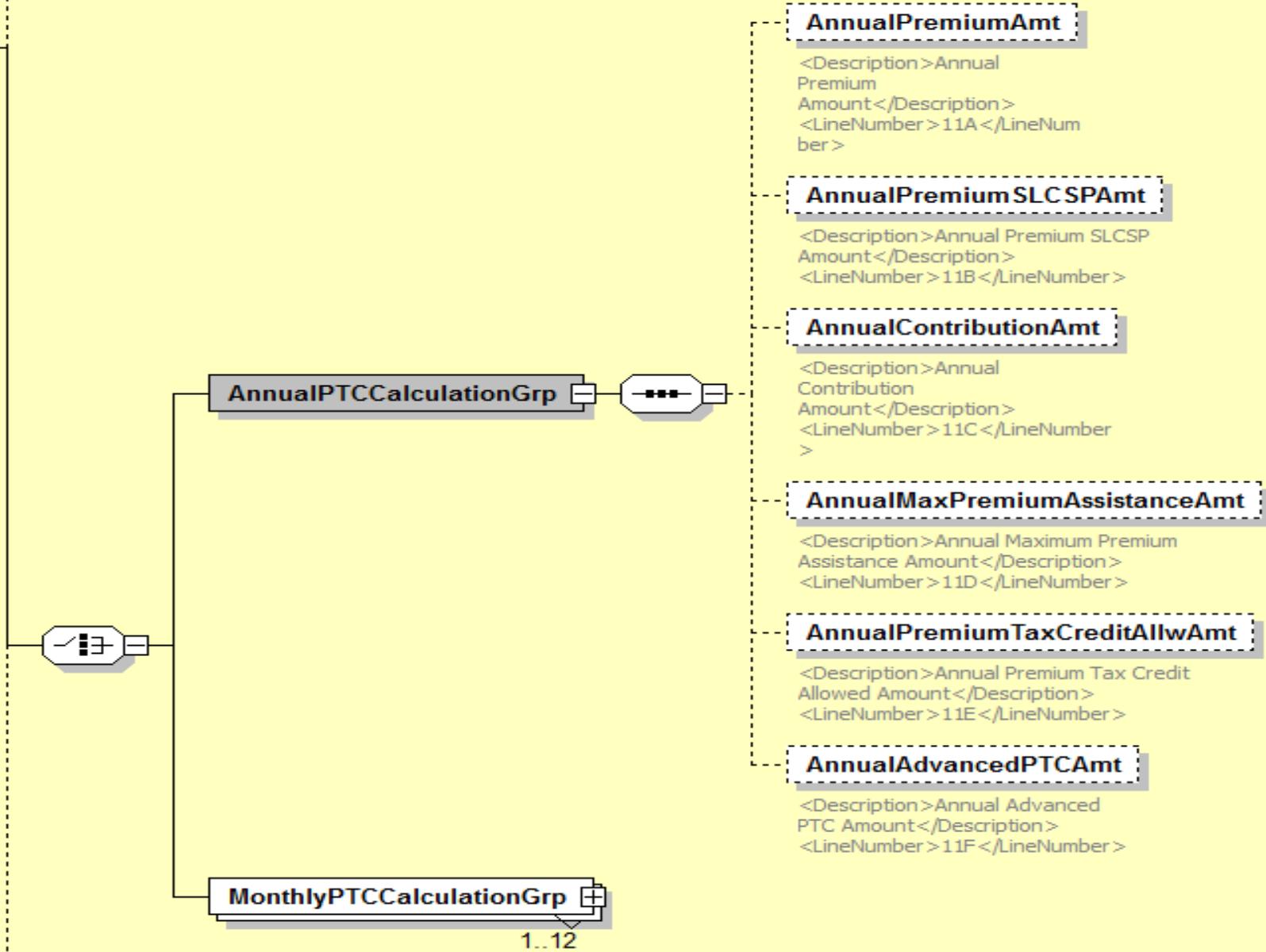
Part 2: Premium Tax Credit Claim and Reconciliation of Advance Payment(s) of Premium Tax Credit

-->

- <!-- Share a policy with another taxpayer or get married during the year and want to use the alternative calculation -->

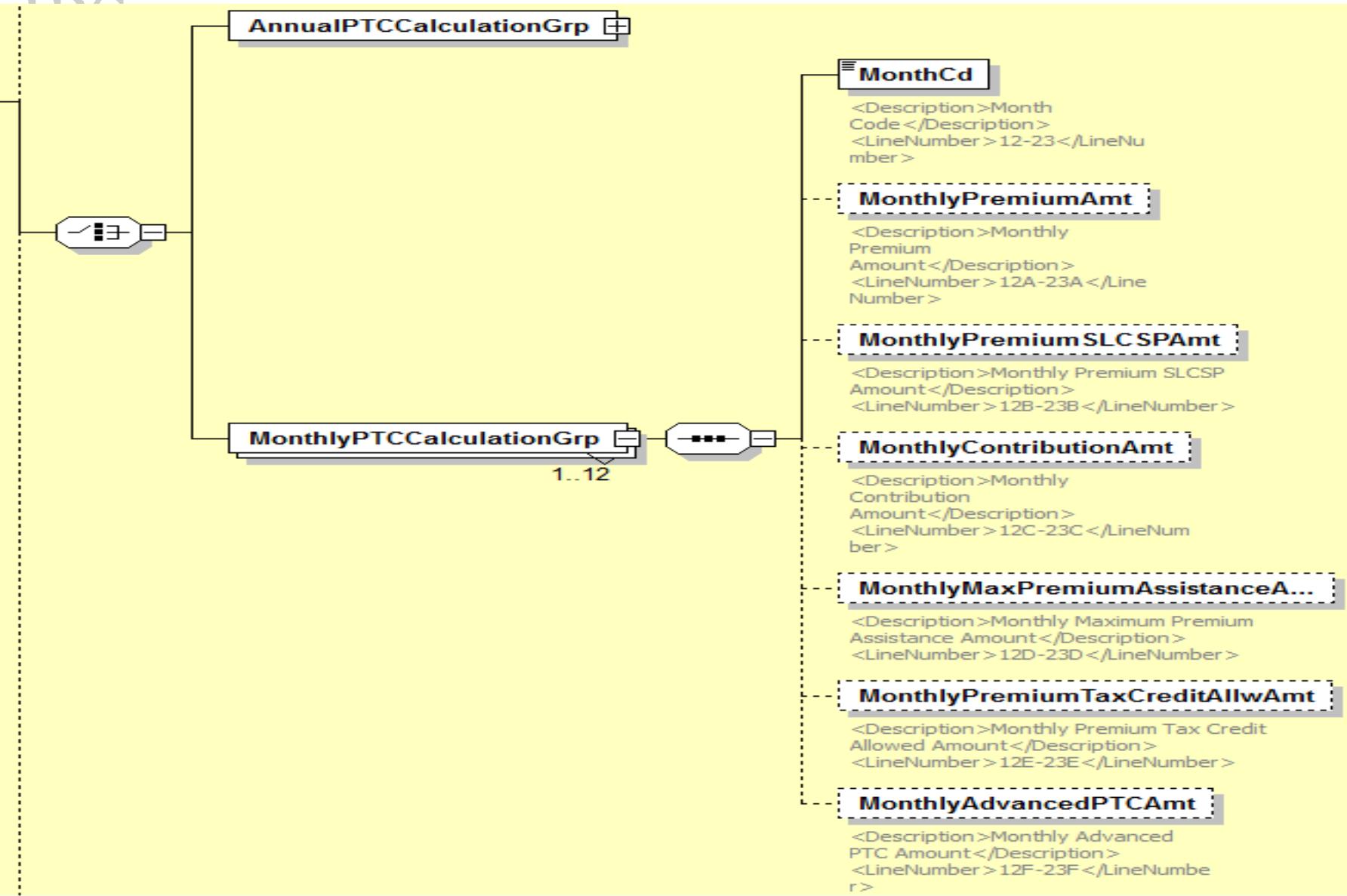
```
<xsd:element name="SharePolicyMarriedAltCalcInd" type="BooleanType"
  minOccurs="0">
<xsd:annotation>
<xsd:documentation>
<Description>Share a policy with another taxpayer or get married during the year and wish to use the alternative calculation</Description>
<LineNumber>9</LineNumber>
</xsd:documentation>
</xsd:annotation>
</xsd:element>
- <!-- All Forms 1095-A No Changes in Monthly Amounts -->
<xsd:element name="Form1095ASameMonthlyAmtInd" type="BooleanType"
  minOccurs="0">
<xsd:annotation>
<xsd:documentation>
<Description>All Forms 1095-A no changes in monthly amounts</Description>
<LineNumber>10</LineNumber>
</xsd:documentation>
</xsd:annotation>
</xsd:element>
```

Form 8962 Part 2 AnnualPTC Calculation Grp





Form 8962 Part 2 MonthlyPTCCalculationGrp





Form 8962 Part 2 Line 11

Annual Calculation	A. Premium Amount (Form(s) 1095-A, line 33A)	B. Annual Premium Amount of SLCSP (Form(s) 1095-A, line 33B)	C. Annual Contribution Amount (Line 8a)	D. Annual Maximum Premium Assistance (Subtract C from B)	E. Annual Premium Tax Credit Allowed (Smaller of A or D)	F. Annual Advance Payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals						

Form 8962 Part 2 schema

```
<xsd:element name="AnnualPTCCalculationGrp">
  - <xsd:complexType>
    - <xsd:sequence>
      <!-- Annual Premium Amount -->
      - <xsd:element name="AnnualPremiumAmt" type="USAmountType" minOccurs="0">
        - <xsd:annotation>
          - <xsd:documentation>
            <Description>Annual Premium Amount</Description>
            <LineNumber>11A</LineNumber>
          </xsd:documentation>
        </xsd:annotation>
      </xsd:element>
      <!-- Annual Premium SLCSP Amount -->
      - <xsd:element name="AnnualPremiumSLCSPAmt" type="USAmountType" minOccurs="0">
        - <xsd:annotation>
          - <xsd:documentation>
            <Description>Annual Premium SLCSP Amount</Description>
            <LineNumber>11B</LineNumber>
          </xsd:documentation>
        </xsd:annotation>
      </xsd:element>
      <!-- Annual Contribution Amount -->
      - <xsd:element name="AnnualContributionAmt" type="USAmountType" minOccurs="0">
        - <xsd:annotation>
          - <xsd:documentation>
            <Description>Annual Contribution Amount</Description>
            <LineNumber>11C</LineNumber>
          </xsd:documentation>
        </xsd:annotation>
      </xsd:element>
```



Form 8962 Part 2 schema

```
<!-- Annual Maximum Premium Assistance Amount -->
- <xsd:element name="AnnualMaxPremiumAssistanceAmt" type="USAmountType" minOccurs="0">
  - <xsd:annotation>
    - <xsd:documentation>
      <Description>Annual Maximum Premium Assistance Amount</Description>
      <LineNumber>11D</LineNumber>
    </xsd:documentation>
  </xsd:annotation>
</xsd:element>
<!-- Annual Premium Tax Credit Allowed Amount -->
- <xsd:element name="AnnualPremiumTaxCreditAllwAmt" type="USAmountType" minOccurs="0">
  - <xsd:annotation>
    - <xsd:documentation>
      <Description>Annual Premium Tax Credit Allowed Amount</Description>
      <LineNumber>11E</LineNumber>
    </xsd:documentation>
  </xsd:annotation>
</xsd:element>
<!-- Annual Advanced PTC Amount -->
- <xsd:element name="AnnualAdvancedPTCAmt" type="USAmountType" minOccurs="0">
  - <xsd:annotation>
    - <xsd:documentation>
      <Description>Annual Advanced PTC Amount</Description>
      <LineNumber>11F</LineNumber>
    </xsd:documentation>
  </xsd:annotation>
</xsd:element>
</xsd:sequence>
</xsd:complexType>
```



Form 8962 Part 2 MonthlyPTCCalculationGrp

Monthly Calculation	A. Monthly Premium Amount (Form(s) 1095-A, lines 21-32, column A)	B. Monthly Premium Amount of SLCSP (Form(s) 1095-A, lines 21-32, column B)	C. Monthly Contribution Amount (Amount from line 8b or alternative marriage monthly contribution)	D. Monthly Maximum Premium Assistance (Subtract C from B)	E. Monthly Premium Tax Credit Allowed (Smaller of A or D)	F. Monthly Advance Payment of PTC (Form(s) 1095-A, lines 21-32, column C)
12 January						
13 February						
14 March						
15 April						
16 May						
17 June						
18 July						
19 August						
20 September						
21 October						
22 November						
23 December						



Form 8962 Part 2 schema

```
        .
        .
        .
    </xsd:sequence>
    </xsd:complexType>
</xsd:element>
- <xsd:element name="MonthlyPTCCalculationGrp" maxOccurs="12">
- <xsd:complexType>
- <xsd:sequence>
    <!-- Month Code -->
- <xsd:element name="MonthCd">
- <xsd:annotation>
- <xsd:documentation>
    <Description>Month Code</Description>
    <LineNumber>12-23</LineNumber>
    <xsd:documentation>
    </xsd:annotation>
- <xsd:simpleType>
- <xsd:restriction base="TextType">
    <xsd:enumeration value="JANUARY" />
    <xsd:enumeration value="FEBRUARY" />
    <xsd:enumeration value="MARCH" />
    <xsd:enumeration value="APRIL" />
    <xsd:enumeration value="MAY" />
    <xsd:enumeration value="JUNE" />
    <xsd:enumeration value="JULY" />
    <xsd:enumeration value="AUGUST" />
    <xsd:enumeration value="SEPTEMBER" />
    <xsd:enumeration value="OCTOBER" />
    <xsd:enumeration value="NOVEMBER" />
    <xsd:enumeration value="DECEMBER" />
</xsd:restriction>
</xsd:simpleType>
```

Form 8962 Part 2 schema

```
- <xsd:element name="MonthlyPremiumAmt" type="USAmountType" minOccurs="0">
  - <xsd:annotation>
    - <xsd:documentation>
      <Description>Monthly Premium Amount</Description>
      <LineNumber>12A-23A</LineNumber>
    </xsd:documentation>
  </xsd:annotation>
</xsd:element>
<!-- Monthly Premium SLCSP Amount -->
- <xsd:element name="MonthlyPremiumSLCSPAmt" type="USAmountType" minOccurs="0">
  - <xsd:annotation>
    - <xsd:documentation>
      <Description>Monthly Premium SLCSP Amount</Description>
      <LineNumber>12B-23B</LineNumber>
    </xsd:documentation>
  </xsd:annotation>
</xsd:element>
<!-- Monthly Contribution Amount -->
- <xsd:element name="MonthlyContributionAmt" type="USAmountType" minOccurs="0">
  - <xsd:annotation>
    - <xsd:documentation>
      <Description>Monthly Contribution Amount</Description>
      <LineNumber>12C-23C</LineNumber>
    </xsd:documentation>
  </xsd:annotation>
</xsd:element>
```



Form 8962 Part 2 schema

```
<!-- Monthly Maximum Premium Assistance Amount -->
- <xsd:element name="MonthlyMaxPremiumAssistanceAmt" type="USAmountType" minOccurs="0">
  - <xsd:annotation>
    - <xsd:documentation>
      <Description>Monthly Maximum Premium Assistance Amount</Description>
      <LineNumber>12D-23D</LineNumber>
    </xsd:documentation>
  </xsd:annotation>
</xsd:element>
<!-- Monthly Premium Tax Credit Allowed Amount -->
- <xsd:element name="MonthlyPremiumTaxCreditAllwAmt" type="USAmountType" minOccurs="0">
  - <xsd:annotation>
    - <xsd:documentation>
      <Description>Monthly Premium Tax Credit Allowed Amount</Description>
      <LineNumber>12E-23E</LineNumber>
    </xsd:documentation>
  </xsd:annotation>
</xsd:element>
<!-- Monthly Advanced PTC Amount -->
- <xsd:element name="MonthlyAdvancedPTCAmt" type="USAmountType" minOccurs="0">
  - <xsd:annotation>
    - <xsd:documentation>
      <Description>Monthly Advanced PTC Amount</Description>
      <LineNumber>12F-23F</LineNumber>
    </xsd:documentation>
  </xsd:annotation>
</xsd:element>
</xsd:sequence>
</xsd:complexType>
</xsd:element>
</xsd:choice>
```



Form 8962 Part 2 schema

24	Total Premium Tax Credit: Enter the amount from line 11E or add lines 12E through 23E and enter the total here .	24	
25	Advance Payment of PTC: Enter the amount from line 11F or add lines 12F through 23F and enter the total here .	25	
26	Net Premium Tax Credit: If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Form 1040, line 69; Form 1040A, line 45; or Form 1040NR, line 65. If you elected the alternative calculation for marriage, enter zero. If line 24 equals line 25, enter zero. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27 .	26	

```
<!--Total Premium Tax Credit -->
<xsd:element name="TotalPremiumTaxCreditAmt" type="USAmtType" minOccurs="0">
  <xsd:annotation>
    <xsd:documentation>
      <Description>Total Premium Tax Credit</Description>
      <LineNumber>24</LineNumber>
    </xsd:documentation>
  </xsd:annotation>
</xsd:element>
<!--Advance Payment of PTC -->
<xsd:element name="TotalAdvancedPTCAmt" type="USAmtType" minOccurs="0">
  <xsd:annotation>
    <xsd:documentation>
      <Description>Advance Payment of PTC</Description>
      <LineNumber>25</LineNumber>
    </xsd:documentation>
  </xsd:annotation>
</xsd:element>
<!--Premium Tax Credit -->
<xsd:element name="ReconciledPremiumTaxCreditAmt" type="USAmtNNType" minOccurs="0">
  <xsd:annotation>
    <xsd:documentation>
      <Description>Premium Tax Credit</Description>
      <LineNumber>26</LineNumber>
    </xsd:documentation>
  </xsd:annotation>
```



Form 8962 Part 3 Repayment of Excess Advance Payment of the Premium Tax Credit

Part 3: Repayment of Excess Advance Payment of the Premium Tax Credit

27	Excess Advance Payment of PTC: If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	27	
28	Repayment Limitation: Using the percentage on line 5 and your filing status, locate the repayment limitation amount in the instructions. Enter the amount here	28	
29	Excess Advance Premium Tax Credit Repayment: Enter the smaller of line 27 or line 28 here and on Form 1040, line 46; Form 1040A, line 29; or Form 1040NR, line 44	29	

```
<!-- Part 3: Repayment of Excess Advance Payment(s) of the Premium Tax Credit -->
<!-- Excess Advance Payment of PTC -->
- <xsd:element name="ExcessAdvncPaymentAmt" type="USAMountNNType" minOccurs="0">
  - <xsd:annotation>
    - <xsd:documentation>
      <Description>Excess Advance Payment of PTC</Description>
      <LineNumber>27</LineNumber>
    </xsd:documentation>
  </xsd:annotation>
</xsd:element>
<!-- Repayment Limitation -->
- <xsd:element name="AdditionalTaxLimitationAmt" type="USAMountType" minOccurs="0">
  - <xsd:annotation>
    - <xsd:documentation>
      <Description>Repayment Limitation</Description>
      <LineNumber>28</LineNumber>
    </xsd:documentation>
  </xsd:annotation>
</xsd:element>
<!-- Excess Advance Premium Tax Credit Repayment -->
- <xsd:element name="PremiumTaxCreditTaxLiabAmt" type="USAMountType" minOccurs="0">
  - <xsd:annotation>
    - <xsd:documentation>
      <Description>Excess Advance Premium Tax Credit Repayment</Description>
      <LineNumber>29</LineNumber>
    </xsd:documentation>
  </xsd:annotation>
</xsd:element>
```



Form 8962 Part 4 Shared Policy Allocation

Part 4: Shared Policy Allocation

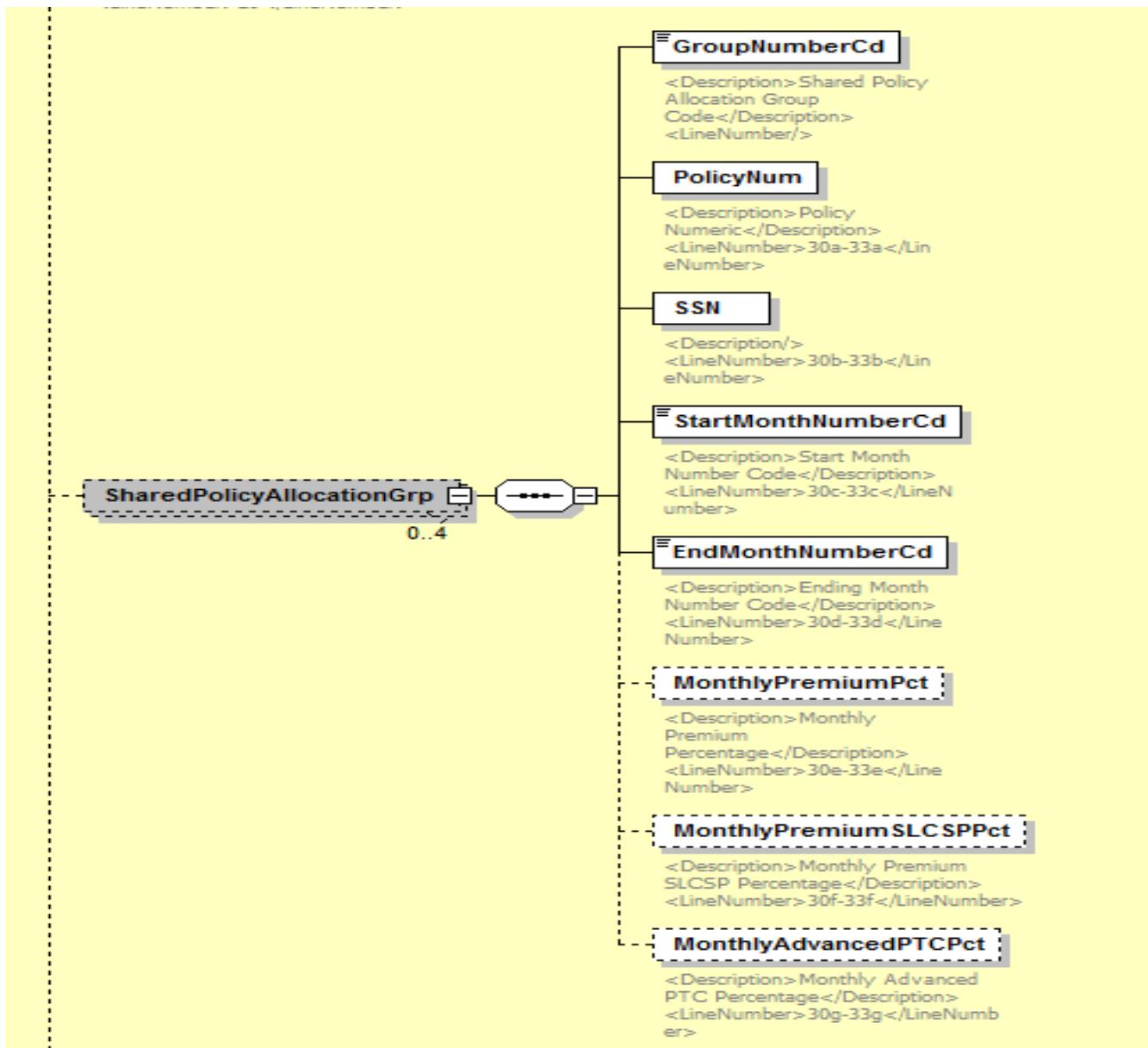
Complete the following information for up to four shared policy allocations. See instructions for allocation details.

Shared Policy Allocation 1

30	a Policy Number (Form 1095-A, line 2)	b SSN of taxpayer sharing allocation	c Allocation start month	d Allocation stop month
Allocation percentage applied to monthly amounts	e. Premium Percentage	f. SLCSP Percentage	g. Advance Payment of the PTC Percentage	



Form 8962 Part 4 SharedPolicyAllocationGrp





Form 8962 Part 4 schema

```
<!-- Part 4: Shared Policy Allocation -->
<xsd:element name="SharedPolicyAllocationGrp" minOccurs="0" maxOccurs="4">
  <xsd:complexType>
    <xsd:sequence>
      <!--Group Number Code -->
      <xsd:element name="GroupNumberCd">
        <xsd:annotation>
          <xsd:documentation>
            <Description>Shared Policy Allocation Group Code</Description>
            <LineNumber/>
          </xsd:documentation>
        </xsd:annotation>
        <xsd:simpleType>
          <xsd:restriction base="TextType">
            <xsd:enumeration value="1"/>
            <xsd:enumeration value="2"/>
            <xsd:enumeration value="3"/>
            <xsd:enumeration value="4"/>
          </xsd:restriction>
        </xsd:simpleType>
      </xsd:element>
```



Form 8962 Part 4 schema

```
<!--Policy Number -->
<xsd:element name="PolicyNum" type="AlphaNumericType">
  <xsd:annotation>
    <xsd:documentation>
      <Description>Policy Number</Description>
      <LineNumber>30a-33a</LineNumber>
    </xsd:documentation>
  </xsd:annotation>
</xsd:element>|
<!--SSN of tax filer sharing allocation -->
----- <xsd:annotation>
----- <xsd:documentation>
----- <Description>SSN of Tax Filer Sharing Allocation</Description>
----- <LineNumber>30b-33b</LineNumber>
----- </xsd:documentation>
----- </xsd:annotation>
</xsd:element>
<!--Allocation start month -->
<xsd:element name="StartMonthNumberCd" type="MonthNumberCdType">
  <xsd:annotation>
    <xsd:documentation>
      <Description>Allocation Start Month</Description>
      <LineNumber>30c-33c</LineNumber>
    </xsd:documentation>
  </xsd:annotation>
</xsd:element>
<!--Allocation stop month -->
<xsd:element name="EndMonthNumberCd" type="MonthNumberCdType">
  <xsd:annotation>
    <xsd:documentation>
      <Description>Allocation Stop Month</Description>
      <LineNumber>30d-33d</LineNumber>
    </xsd:documentation>
  </xsd:annotation>
</xsd:element>
```



Form 8962 Part 4 schema

```
Monthly Premium Percentage
  -->
<xsd:element name="MonthlyPremiumPct" minOccurs="0">
<xsd:annotation>
<xsd:documentation>
<Description>Monthly Premium Percentage</Description>
<LineNumber>30e-33e</LineNumber>
</xsd:documentation>
</xsd:annotation>
<xsd:simpleType>
<xsd:restriction base="RatioType">
<xsd:totalDigits value="3" />
<xsd:fractionDigits value="2" />
</xsd:restriction>
</xsd:simpleType>
</xsd:element>
- <!--
Monthly Premium SLCSP Percentage
  -->
<xsd:element name="MonthlyPremiumSLCSPPct" minOccurs="0">
<xsd:annotation>
<xsd:documentation>
<Description>Monthly Premium SLCSP Percentage</Description>
<LineNumber>30f-33f</LineNumber>
</xsd:documentation>
</xsd:annotation>
<xsd:simpleType>
<xsd:restriction base="RatioType">
<xsd:totalDigits value="3" />
<xsd:fractionDigits value="2" />
</xsd:restriction>
</xsd:simpleType>
</xsd:element>
- <!--
Advanced Payment of the PTC Percentage
  -->
<xsd:element name="MonthlyAdvancedPTCPct" minOccurs="0">
<xsd:annotation>
<xsd:documentation>
<Description>Advanced Payment of the PTC Percentage</Description>
<LineNumber>30g-33g</LineNumber>
</xsd:documentation>
</xsd:annotation>
<xsd:simpleType>
<xsd:restriction base="RatioType">
<xsd:totalDigits value="3" />
<xsd:fractionDigits value="2" />
</xsd:restriction>
</xsd:simpleType>
</xsd:element>
```



Form 8962 Part 4 line 34

- 34 Have you completed shared policy allocation information for all allocated Forms 1095-A?
- Yes. Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add allocated amounts across all allocated policies with amounts for non-allocated policies from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12-23, columns A, B, and F. Compute the amounts for lines 12-23, columns C-E, and continue to line 24.
- No. See the instructions to report additional shared policy allocations.
-

```
<!-- Shared Policy Allocation Information Indicator -->
<xsd:element name="SharedPolicyAllocationInfoInd" type="BooleanType" minOccurs="0">
- <xsd:annotation>
  - <xsd:documentation>
    <Description>Shared Policy Allocation Information Indicator</Description>
    <LineNumber>34</LineNumber>
  </xsd:documentation>
</xsd:annotation>
</xsd:element>
```



Form 8962 Part 5 Alternative Calculation for Year of Marriage

Part 5: Alternative Calculation for Year of Marriage

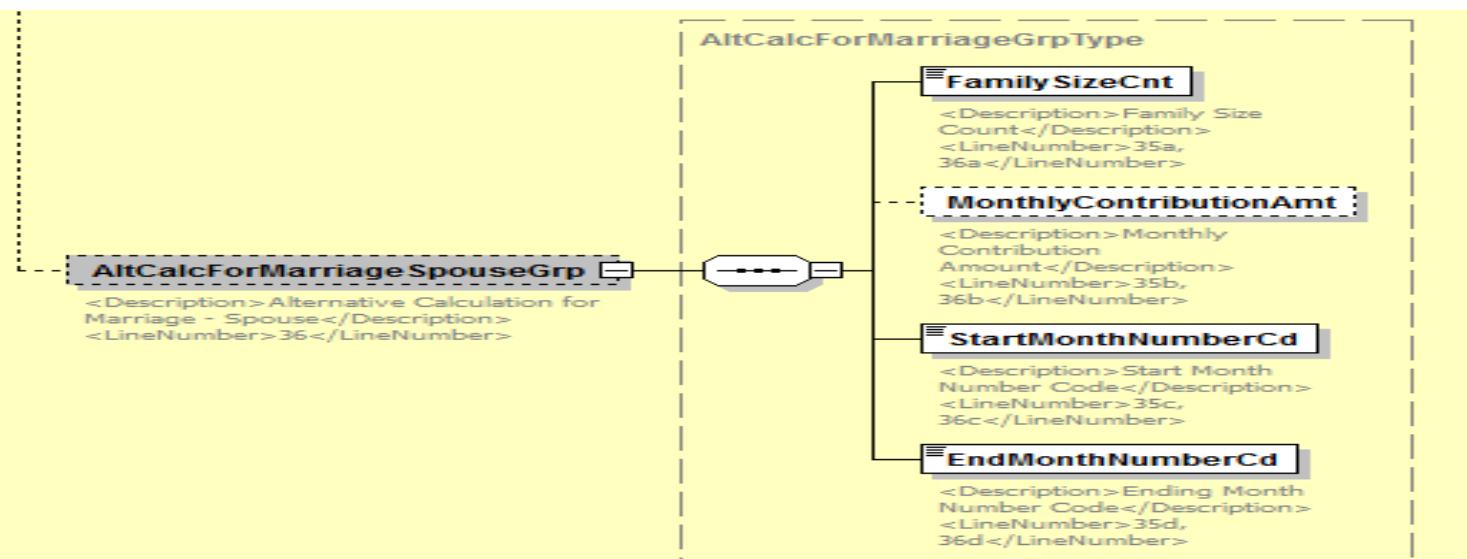
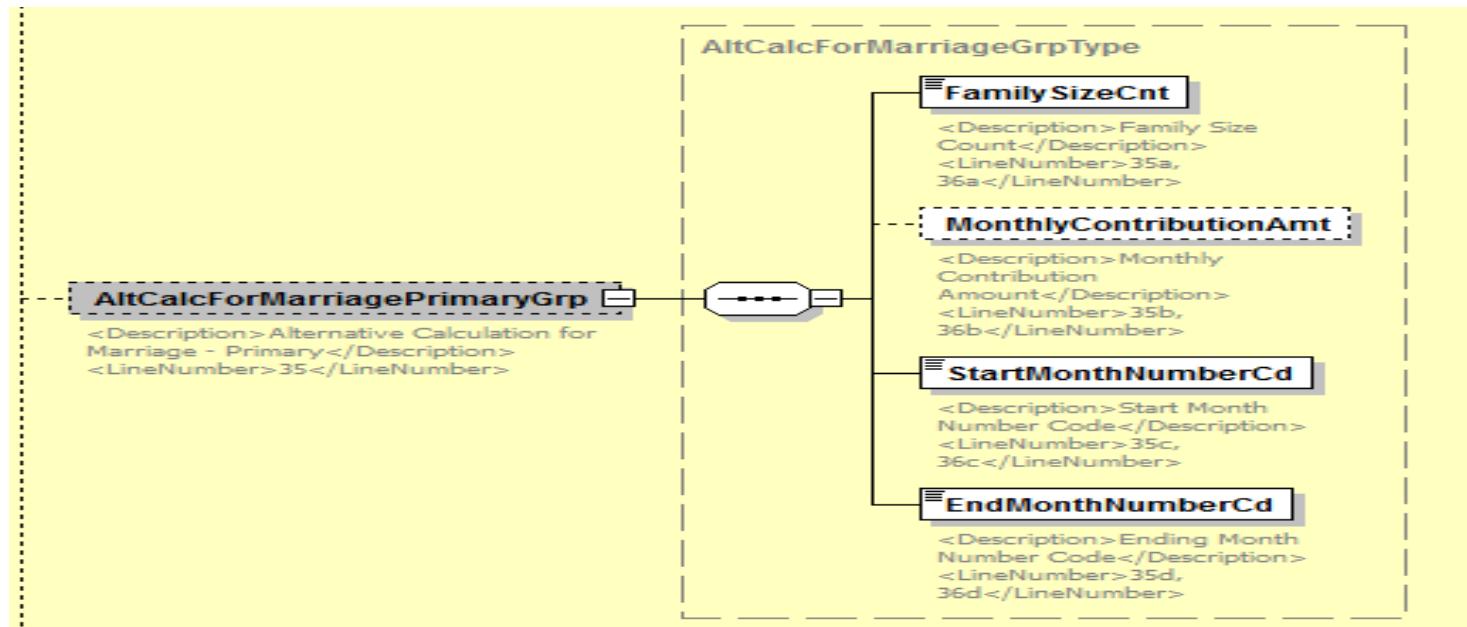
Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12–23, see the instructions for this Part 5.

35	Alternative entries for your SSN	a Alternative family size	b Monthly contribution	c Alternative start month	d Alternative stop month
36	Alternative entries for your spouse's SSN	a Alternative family size	b Monthly contribution	c Alternative start month	d Alternative stop month

Form 8962 (2014)



Form 8962 Part 5 schema groups





Form 8962 Part 5 schema

Part 5: Alternative Calculation for Year of Marriage

-->

```
<xsd:element name="AltCalcForMarriagePrimaryGrp"  
    type="AltCalcForMarriageGrpType" minOccurs="0">  
<xsd:annotation>  
<xsd:documentation>  
<Description>Alternative Entries for your Primary SSN</Description>  
<LineNumber>35</LineNumber>  
    </xsd:documentation>  
</xsd:annotation>  
</xsd:element>  
<xsd:element name="AltCalcForMarriageSpouseGrp"  
    type="AltCalcForMarriageGrpType" minOccurs="0">  
<xsd:annotation>  
<xsd:documentation>  
<Description>Alternative Entries for your Spouse SSN</Description>  
<LineNumber>36</LineNumber>  
    </xsd:documentation>  
</xsd:annotation>  
</xsd:element>  
</xsd:sequence>  
</xsd:complexType>
```



Form 8962 Part 5 schema

```
<xsd:complexType name="AltCalcForMarriageGrpType">
  <xsd:sequence>
    <!--Alternative family size -->
    <xsd:element name="FamilySizeCnt">
      <xsd:annotation>
        <xsd:documentation>
          <Description>Alternative Family Size</Description>
          <LineNumber>35a, 36a</LineNumber>
        </xsd:documentation>
      </xsd:annotation>
      <xsd:simpleType>
        <xsd:restriction base="IntegerNNType">
          <xsd:totalDigits value="2"/>
        </xsd:restriction>
      </xsd:simpleType>
    </xsd:element>
    <!--Monthly Contribution Amount -->
    <xsd:element name="MonthlyContributionAmt" type="USAMountType" minOccurs="0">
      <xsd:annotation>
        <xsd:documentation>
          <Description>Monthly Contribution Amount</Description>
          <LineNumber>35b, 36b</LineNumber>
        </xsd:documentation>
      </xsd:annotation>
    </xsd:element>
    <!--Alternative start month -->
    <xsd:element name="StartMonthNumberCd" type="MonthNumberCdType">
      <xsd:annotation>
        <xsd:documentation>
          <Description>Alternative Start Month</Description>
          <LineNumber>35c, 36c</LineNumber>
        </xsd:documentation>
      </xsd:annotation>
    </xsd:element>
    <!--Alternative stop month -->
    <xsd:element name="EndMonthNumberCd" type="MonthNumberCdType">
      <xsd:annotation>
        <xsd:documentation>
          <Description>Alternative Stop Month</Description>
          <LineNumber>35d, 36d</LineNumber>
        </xsd:documentation>
      </xsd:annotation>
    </xsd:element>
  </xsd:sequence>
</xsd:complexType>
```



Form 8962 MonthNumberCdType

```
<!-- Month Number Code type - TextType with restrictions, used by lines 30-33, 35, 36, Columns c and d -->
<xsd:simpleType name="MonthNumberCdType">
  <xsd:restriction base="TextType">
    <xsd:enumeration value="01"/>
    <xsd:enumeration value="02"/>
    <xsd:enumeration value="03"/>
    <xsd:enumeration value="04"/>
    <xsd:enumeration value="05"/>
    <xsd:enumeration value="06"/>
    <xsd:enumeration value="07"/>
    <xsd:enumeration value="08"/>
    <xsd:enumeration value="09"/>
    <xsd:enumeration value="10"/>
    <xsd:enumeration value="11"/>
    <xsd:enumeration value="12"/>
  </xsd:restriction>
</xsd:simpleType>
</xsd:schema>
```